

(3) can function as a point of departure, return, or staging for Administration or non-governmental or international partner missions to multiple locations on the lunar surface or other destinations.

**SEC. 2628B. REPORT ON RESEARCH AND DEVELOPMENT RELATING TO LIFE-SUSTAINING TECHNICAL SYSTEMS AND PLAN FOR ACHIEVING POWER SUPPLY.**

Not later than 1 year after the date of the enactment of this division, the Administrator shall submit to the appropriate committees of Congress—

(1) a report on the research and development of the Administration relating to technical systems for the self-sufficient sustenance of life in and beyond low-Earth orbit; and

(2) a plan for achieving a power supply on the Moon that includes—

(A) a consideration of the resources necessary to accomplish such plan in the subsequent—

- (i) 1 to 3 years;
- (ii) 3 to 5 years; and
- (iii) 5 to 10 years;

(B) collaboration and input from industry and the Department of Energy, specifically the Advanced Research Projects Agency-Energy;

(C) the use of a variety of types of energy, including solar and nuclear; and

(D) a detailed description of the resources necessary for the Administration to build a lunar power facility with human-tended maintenance requirements during the subsequent 10-year period.

**SA 1858.** Mr. CORNYN (for himself and Mr. COTTON) submitted an amendment intended to be proposed to amendment SA 1502 proposed by Mr. SCHUMER to the bill S. 1260, to establish a new Directorate for Technology and Innovation in the National Science Foundation, to establish a regional technology hub program, to require a strategy and report on economic security, science, research, innovation, manufacturing, and job creation, to establish a critical supply chain resiliency program, and for other purposes; which was ordered to lie on the table; as follows:

On page 349, beginning on line 23, strike “expended.” and all that follows through page 350, line 13 and insert the following: expended.”.

**SA 1859.** Mr. CRUZ submitted an amendment intended to be proposed to amendment SA 1502 proposed by Mr. SCHUMER to the bill S. 1260, to establish a new Directorate for Technology and Innovation in the National Science Foundation, to establish a regional technology hub program, to require a strategy and report on economic security, science, research, innovation, manufacturing, and job creation, to establish a critical supply chain resiliency program, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

**TITLE IV—INDIVIDUAL TAX PROVISIONS MADE PERMANENT**

**SEC. 01. FINDINGS.**

(a) FINDINGS.—Congress makes the following findings:

(1) Innovation in the United States has been and will continue to be the main driver

of technological progress and economic growth.

(2) Taxation, in the form of both personal income taxes and corporate income taxes, matters for innovation along the intensive and extensive margins and both at the micro and macro levels.

(3) From 1900 to 2000, States with the most innovations also witnessed the fastest growth.

(4) Globally, the evidence demonstrates that countries with an overall lower tax burden will enjoy a higher level of innovation, greater quality of innovation, and more robust inventive activity.

(5) Efficient tax policy can provide effective incentives for many economic activities, including innovation.

(6) Inefficient tax policy can create heavy, deadweight burdens, hurt incentives, and slow down innovation.

(7) High rates of corporate and personal income taxation negatively affect the quantity, quality, and location of innovation at the individual, organizational, and State level.

**SEC. 02. PERMANENT MODIFICATION OF INDIVIDUAL RATE BRACKETS.**

(a) MARRIED INDIVIDUALS FILING JOINT RETURNS AND SURVIVING SPOUSES.—The table contained in subsection (a) of section 1 of the Internal Revenue Code of 1986 is amended to read as follows:

“If taxable income is:		The tax is:
Not over \$19,050 .....	10% of taxable income.	
Over \$19,050 but not over \$77,400 .....	\$1,905, plus 12% of the excess over \$19,050.	
Over \$77,400 but not over \$165,000 .....	\$8,907, plus 22% of the excess over \$77,400.	
Over \$165,000 but not over \$315,000 .....	\$28,179, plus 24% of the excess over \$165,000.	
Over \$315,000 but not over \$400,000 .....	\$64,179, plus 32% of the excess over \$315,000.	
Over \$400,000 but not over \$600,000 .....	\$91,379, plus 35% of the excess over \$400,000.	
Over \$600,000 .....	\$161,379, plus 37% of the excess over \$600,000.”.	

(b) HEADS OF HOUSEHOLDS.—The table contained in subsection (b) of section 1 of the Internal Revenue Code of 1986 is amended to read as follows:

“If taxable income is:		The tax is:
Not over \$13,600 .....	10% of taxable income.	
Over \$13,600 but not over \$51,800 .....	\$1,360, plus 12% of the excess over \$13,600.	
Over \$51,800 but not over \$82,500 .....	\$5,944, plus 22% of the excess over \$51,800.	
Over \$82,500 but not over \$157,500 .....	\$12,698, plus 24% of the excess over \$82,500.	
Over \$157,500 but not over \$200,000 .....	\$30,698, plus 32% of the excess over \$157,500.	
Over \$200,000 but not over \$500,000 .....	\$44,298, plus 35% of the excess over \$200,000.	
Over \$500,000 .....	\$149,298, plus 37% of the excess over \$500,000.”.	

(c) UNMARRIED INDIVIDUALS OTHER THAN SURVIVING SPOUSES AND HEADS OF HOUSEHOLDS.—The table contained in subsection (c) of section 1 of the Internal Revenue Code of 1986 is amended to read as follows:

“If taxable income is:		The tax is:
Not over \$9,525 .....	10% of taxable income.	
Over \$9,525 but not over \$38,700 .....	\$952.50, plus 12% of the excess over \$9,525.	
Over \$38,700 but not over \$82,500 .....	\$4,453.50, plus 22% of the excess over \$38,700.	
Over \$82,500 but not over \$157,500 .....	\$14,089.50, plus 24% of the excess over \$82,500.	
Over \$157,500 but not over \$200,000 .....	\$32,089.50, plus 32% of the excess over \$157,500.	
Over \$200,000 but not over \$500,000 .....	\$45,689.50, plus 35% of the excess over \$200,000.	
Over \$500,000 .....	\$150,689.50, plus 37% of the excess over \$500,000.”.	

(d) MARRIED INDIVIDUALS FILING SEPARATE RETURNS.—The table contained in subsection

(d) of section 1 of the Internal Revenue Code of 1986 is amended to read as follows:

“If taxable income is:		The tax is:
Not over \$9,525 .....	10% of taxable income.	
Over \$9,525 but not over \$38,700 .....	\$952.50, plus 12% of the excess over \$9,525.	
Over \$38,700 but not over \$82,500 .....	\$4,453.50, plus 22% of the excess over \$38,700.	
Over \$82,500 but not over \$157,500 .....	\$14,089.50, plus 24% of the excess over \$82,500.	
Over \$157,500 but not over \$200,000 .....	\$32,089.50, plus 32% of the excess over \$157,500.	
Over \$200,000 but not over \$300,000 .....	\$45,689.50, plus 35% of the excess over \$200,000.	
Over \$300,000 .....	\$80,689.50, plus 37% of the excess over \$300,000.”.	

(e) ESTATES AND TRUSTS.—The table contained in subsection (e) of section 1 of the Internal Revenue Code of 1986 is amended to read as follows:

“If taxable income is:		The tax is:
Not over \$2,550 .....	10% of taxable income.	
Over \$2,550 but not over \$9,150 .....	\$255, plus 24% of the excess over \$2,550.	
Over \$9,150 but not over \$12,500 .....	\$1,839, plus 35% of the excess over \$9,150.	
Over \$12,500 .....	\$3,011.50, plus 37% of the excess over \$12,500.”.	

(f) ADJUSTMENT FOR INFLATION.—Subsection (f) of section 1 of the Internal Revenue Code of 1986 is amended—

(1) by striking “1993” in paragraph (1) and inserting “2018”;

(2) by striking “determined—” and all that follows in paragraph (2)(A) and inserting “determined by substituting ‘2017’ for ‘2016’ in paragraph (3)(A)(ii).”;

(3) by striking “a married individual filing a separate return” in paragraph (7)(B) and inserting “any unmarried individual other than a surviving spouse or head of household”;

(4) by striking “MARRIED INDIVIDUALS FILING SEPARATELY” in the heading of subparagraph (B) of paragraph (7) and inserting “CERTAIN UNMARRIED INDIVIDUALS”; and

(5) by striking paragraph (8).

(g) CAPITAL GAINS BRACKETS.—Subsection (h) of section 1 of the Internal Revenue Code of 1986 is amended—

(1) by striking “which would (without regard to this paragraph) be taxed at a rate below 25 percent” in paragraph (1)(B)(i) and inserting “below the maximum zero rate amount”;

(2) by striking “which would (without regard to this paragraph) be taxed at a rate below 39.6 percent” in paragraph (1)(C)(ii)(I) and inserting “below the maximum 15-percent rate amount”; and

(3) by adding at the end the following new paragraph:

“(12) MAXIMUM AMOUNTS DEFINED.—For purposes of this subsection—

“(A) MAXIMUM ZERO RATE AMOUNT.—The maximum zero rate amount shall be—

“(i) in the case of a joint return or surviving spouse, \$77,200,

“(ii) in the case of an individual who is a head of household (as defined in section 2(b)), \$51,700,

“(iii) in the case of any other individual (other than an estate or trust), an amount equal to ½ of the amount in effect for the taxable year under clause (i), and

“(iv) in the case of an estate or trust, \$2,600.

“(B) MAXIMUM 15-PERCENT RATE AMOUNT.—The maximum 15-percent rate amount shall be—

“(i) in the case of a joint return or surviving spouse, \$479,000 (½ such amount in the case of a married individual filing a separate return),

“(ii) in the case of an individual who is the head of a household (as defined in section 2(b)), \$452,400,